

## Attention:

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To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

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|   |                                  |  |  |  |   |
|---|----------------------------------|--|--|--|---|
| CORPORATION'S name, street address, city, state, and ZIP code |                                  | 1 Date option granted  | OMB No. 1545-2129                              | <b>Form 3922</b><br>(Rev. October 2010)  | <b>Transfer of Stock<br/>         Acquired Through<br/>         an Employee<br/>         Stock Purchase<br/>         Plan Under<br/>         Section 423(c)</b> |
|   |                                  | 2 Date option exercised  |  |  |   |
| CORPORATION'S federal identification number                   | EMPLOYEE'S identification number | 3 Fair market value per share on grant date  | 4 Fair market value per share on exercise date | <b>Copy A</b><br><b>For</b><br><b>Internal Revenue</b><br><b>Service Center</b><br><b>File with Form 1096.</b><br>For Privacy Act and<br>Paperwork<br>Reduction Act<br>Notice, see the<br><b>most current</b><br><b>version of the</b><br><b>General</b><br><b>Instructions for</b><br><b>Certain Information</b><br><b>Returns.</b> |   |
| EMPLOYEE'S name   |                                  | \$   | \$   |  |   |
| Street address (including apt. no.)                           |                                  | 5 Exercise price paid per share  | 6 No. of shares transferred                    |  |   |
| City, state, and ZIP code                                     |                                  | \$   |  |  |   |
| Account number (see instructions)                             |                                  | 7 Date legal title transferred   |  |  |   |
|   |                                  | 8 Exercise price per share determined as if the option was exercised on the date shown in box 1. |  |  |   |
|   |                                  | \$   |  |  |   |

Form **3922** (Rev. October 2010)

Cat. No. 41180P

Department of the Treasury - Internal Revenue Service

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|---|----------------------------------|---|---|---|---|
| CORPORATION'S name, street address, city, state, and ZIP code                               |                                  | 1 Date option granted   | OMB No. 1545-2129                                 | <b>Form 3922</b><br>(Rev. October 2010) | <b>Transfer of Stock<br/>Acquired Through<br/>an Employee<br/>Stock Purchase<br/>Plan Under<br/>Section 423(c)</b><br><br><b>Copy B<br/>For Employee</b><br><br>This is important tax<br>information and is<br>being furnished to<br>the Internal Revenue<br>Service. |
|   |                                  | 2 Date option exercised   |   |   |   |
| CORPORATION'S federal identification number   | EMPLOYEE'S identification number | 3 Fair market value per share<br>on grant date  | 4 Fair market value per share<br>on exercise date |   |   |
| EMPLOYEE'S name<br><br>Street address (including apt. no.)<br><br>City, state, and ZIP code |                                  | \$  | \$  |   |   |
|   |                                  | 5 Exercise price paid per share<br>\$   | 6 No. of shares transferred                       |   |   |
| Account number (see instructions)   |                                  | 7 Date legal title transferred  |   |   |   |
|   |                                  | 8 Exercise price per share determined as if the option was<br>exercised on the date shown in box 1.<br>\$ |   |   |   |

## Instructions for Employee

You have received this form because (1) your employer (or its transfer agent) has recorded a first transfer of legal title of stock you acquired pursuant to your exercise of an option granted under an employee stock purchase plan and (2) the exercise price was less than 100 percent of the value of the stock on the date shown in box 1 or was not fixed or determinable on that date.

No income is recognized when you exercise an option under an employee stock purchase plan.

**However**, you must recognize (report) gain or loss on your tax return for the year in which you sell or otherwise dispose of the stock. Keep this form and use it to figure the gain or loss. For more information, see Pub. 525, Taxable and Nontaxable Income.

**Account number.** May show an account or other unique number your employer or transfer agent assigned to distinguish your account.

**Box 1.** Shows the date the option to purchase the stock was granted to you.

**Box 2.** Shows the date you exercised the option to purchase the stock.

**Box 3.** Shows the fair market value (FMV) per share on the date the option to purchase the stock was granted to you.

**Box 4.** Shows the FMV per share on the date you exercised the option to purchase the stock.

**Box 5.** Shows the price paid per share on the date you exercised the option to purchase the stock.

**Box 6.** Shows the number of shares to which legal title was transferred by you.

**Box 7.** Shows the date legal title of the shares was first transferred by you.

**Box 8.** If the exercise price per share was not fixed or determinable on the date entered in box 1, box 8 shows the exercise price per share determined as if the option was exercised on the date in box 1. If the exercise price per share was fixed or determinable on the date shown in box 1, then box 8 will be blank.

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|   |                                  |  |  |   |   |
|---|----------------------------------|--|--|---|---|
| CORPORATION'S name, street address, city, state, and ZIP code                               |                                  | 1 Date option granted  | OMB No. 1545-2129                              | <b>Form 3922</b><br>(Rev. October 2010)   | <b>Transfer of Stock<br/>         Acquired Through<br/>         an Employee<br/>         Stock Purchase<br/>         Plan Under<br/>         Section 423(c)</b> |
|   |                                  | 2 Date option exercised  |  |   |   |
| CORPORATION'S federal identification number   | EMPLOYEE'S identification number | 3 Fair market value per share on grant date  | 4 Fair market value per share on exercise date | <b>Copy C<br/>         For Corporation</b><br>This copy should be retained by the corporation. For Privacy Act and Paperwork Reduction Act Notice, see the <b>most current version of the General Instructions for Certain Information Returns.</b> |   |
| EMPLOYEE'S name<br><br>Street address (including apt. no.)<br><br>City, state, and ZIP code |                                  | 5 Exercise price paid per share  | 6 No. of shares transferred                    |   |   |
|   |                                  | 7 Date legal title transferred   |  |   |   |
| Account number (see instructions)   |                                  | 8 Exercise price per share determined as if the option was exercised on the date shown in box 1. |  |   |   |

## Instructions for Corporation

General and specific form instructions are provided as separate products. The products you should use to complete Form 3922 are the most current General Instructions for Certain Information Returns and the most current Instructions for Forms 3921 and 3922. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit [IRS.gov](https://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

**Caution:** *Because paper forms are scanned during processing, you cannot file with the IRS Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.*

**Due dates.** Furnish Copy B of this form to the employee by January 31 of the year following the year of first transfer of the stock acquired through the employee stock purchase plan.

File Copy A of this form with the IRS by February 28 of the year following the year of first transfer of the stock acquired through the employee stock purchase plan. If you file electronically, the due date is March 31 of the year following the year of first transfer of the stock acquired through the employee stock purchase plan. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. IRS does not provide a fill-in form option.

**Need help?** If you have questions about reporting on Form 3922, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.